



## Reports received by Italgas and its Subsidiaries

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Macro-Process: Compliance

Process: Compliance Whistleblowing

Sub-process: Whistleblowing - definition of methods for managing reports, including anonymous ones

<b>Drafted</b>	IGLEGAL					
<b>Verified</b>	COMPLA	TRM	PI&T	QUAL	SCIS	INTAU
<b>Approved</b>	AD					
<b>Compliance elements</b>	231	262	COMPL	TCF	CDA	

## Revision history

- Rev. 05 - The revision proved necessary in order to set out the procedures for handling reports in circumstances where the designated reporting officer is in a situation of conflict of interest or is otherwise unable to perform their duties. Furthermore, account was taken of the findings that emerged during the external audit conducted pursuant to UNI/PdR 125:2022 on gender equality, with a view to providing greater clarity on the process and on the methods for monitoring corrective actions.
- Rev. 04 - The revision was necessary to (i) better detail the priority of handling reports; (ii) formalize the assessment of the risks of harm to the whistleblower and other interested parties (and insertion of the relevant Annex 1); (iii) specify the treatment of reports that do not fall under the whistleblowing regulations.
- Rev. 03 (13/05/2024) – Provision of references to ISO 37301:2021 "*Compliance management systems – Requirements with guidance for use*". Alignment with ISO 37002:2021 "*Whistleblowing management systems – Guidelines*".
- Rev. 02 (25/07/2023) – Provision of information flow to the Tax Department in cases of reports concerning tax fraud. Alignment with the provisions of Legislative Decree No. 24 of 10 March 2023 on "*Implementation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law and on the protection of persons who report breaches of national legal provisions*".
- Rev. 01 (17/12/2019).
- Rev. 00 (17/10/2017). This document repeals and replaces:
  - Procedure ITH-PRO-002-R00 "Reports, including anonymous ones, received by Italgas and its Subsidiaries", issued on 18 October 2016

The company intranet is the official source of documents in force. If you are using printed documents, you should always check that they are up to date with the original in force on the company intranet. The Company, where the conditions are met, is required to comply with the unbundling legislation in all its forms. In particular, it is subject to accounting separation obligations and the management of Commercially Sensitive Information must be carried out in compliance with the provisions of the specific regulations.

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Pursuant to art. 6 of Legislative Decree no. 24 of 10 March 2023 (of which this paragraph reproduces the essential contents), the Whistleblower may make external reports through the channel activated by ANAC in the manner described on its website ("External Report") if one or more of the following conditions are met:.....	14
– the Whistleblower believes that the internal reporting channel activated by the Company does not comply with the provisions of Article 4 of Legislative Decree No. 24 of 10 March 2023;.....	14
– the Whistleblower has already made an internal report and has not been followed up;.....	14
– the Whistleblower has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the internal report could lead to the risk of retaliation;.....	14
– the Whistleblower has reasonable grounds to believe that the facts that are the subject of the report may constitute an imminent or obvious danger to the public interest.....	15
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## I. ABSTRACT

This Compliance Standard ("**Compliance Standard**" or "**Standard**") regulates the process of receiving, analyzing and processing reports, sent or transmitted by anyone, even anonymously, of conduct, acts or omissions of which they have become aware in the context of their work that harm, potentially or actually, the public interest or the integrity of the Company and which consist of significant violations pursuant to Legislative Decree no. 24 of 10 March 2023 ("**Whistleblowing Decree**"), including those of the national and European Union regulations referred to therein, as well as those of the Code of Ethics and the Organisation, Management and Control Model adopted pursuant to the legislation referred to in Legislative Decree no. 231 of 2001 ("**Model 231**"). This Standard responds, among other things, to the requirements of Model 231, Italgas' Anti-Corruption Compliance Standard, of which it is a supporting Regulatory Instrument, the regulations on the Corporate Reporting Control System, and the Compliance Standard on the Management of Interpretative Risk and the Risk of Tax Fraud.

The Italgas Group has implemented the so-called "Whistleblowing" requests introduced into the Italian legal system in implementation of Directive (EU) 2019/1937 by the Whistleblowing Decree on the management of whistleblowing. In addition, the objective of this Standard is to define the principles, roles, responsibilities and operating methods inherent to the whistleblowing management system ("**Whistleblowing Management System**") pursuant to the UNI ISO 37002:2021 standard "*Whistleblowing management systems – Guidelines*" ("**Standard 37002**") which aims to:

- encourage the reporting of suspicions in good faith – or on the basis of a reasonable belief – of regulatory violations, without fear of retaliation, using the specific procedure on the process of receiving, investigating and dealing with reports;
- support and protect whistleblowers and other stakeholders involved;
- reduce the risk of irregularities.

The management of reports and the related processing of data for privacy purposes is carried out by each company of the Italgas Group through its own internal offices or with outsourcing methods regulated by specific service contracts. The management of reports must be carried out in accordance with the principles of proper business management, in compliance with the legislative regulations in force and the internal regulations on privacy, also ensuring the confidentiality requirements underlying the performance of the investigative activities.

In the entire process of managing reports, the confidentiality of the identity of the whistleblower, of the person involved or otherwise mentioned in the report as well as of the content of the report is guaranteed in accordance with the provisions of the Whistleblowing Decree.

The provisions of Standard 37002 relating to the Whistleblowing Management System are governed by a dedicated internal regulatory instrument<sup>1</sup> to which this Standard complies.

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<sup>1</sup> Reference is made to the Compliance Standard ITH-STC-067 "*Management Systems – Corporate Compliance*".

## 2. FUNCTIONS INVOLVED

Funzione Citata nel presente documento	Unità Organizzativa
Human Resources Function	People Innovation & Transformation (PI&T)
Internal Audit Function	Internal Audit (INTAU)
Legal Compliance and Anti-corruption Function	Legal Compliance and Anticorruption (COMPLA)
Legal Department	Legal (IGLEGAL)
Tax Compliance Department	Tax (TAX)
Tax Risk Management Function	Tax Risk Management (TRM)
Qualified Reports Committee	Chairman of the Board of Directors <sup>2</sup> , Chairman of the Board of Statutory Auditors <sup>3</sup> , Chairman of the Supervisory Body <sup>4</sup>
Whistleblowing Committee	Dir. HRO, Dir. IGLEGAL, Resp. INTAU, Resp. GROUP SECURITY

## 3. COMPLIANCE PRINCIPLES

### 3.1 Regulatory references

- Legislative Decree no. 231/2001, including art. 6, paragraph 2, letter d) for the obligations to provide information to the Supervisory Body;
- Legislative Decree no. 24 of 10 March 2023 implementing Directive (EU) 2019/1937 on *whistleblowing*;
- Applicable legislation on the protection of personal data and in particular: (i) Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ("GDPR"); (ii) Legislative Decree no. 196/2003 and subsequent amendments and additions; (iii) any other law or provision relating to the protection of personal data; (iv) the provisions issued by the Data Protection Authority applicable from time to time;
- ISO 37002:2021 "*Whistleblowing management systems – Guidelines*".

### 3.2 General principles

- **Internal control and risk management system:** the Italgas Group, as required by its Code of Ethics, undertakes to promote and maintain an adequate internal control and risk management system, to be understood as the set of all the tools necessary or useful for directing, managing and verifying business activities with the aim of ensuring compliance with the laws and corporate regulatory instruments, to protect company assets, to manage activities optimally and efficiently, and to provide accurate and complete accounting and financial data. The responsibility for implementing an effective internal control system is common at every level of the company's organizational structure. Consequently, all Italgas Group personnel, within the scope of the functions and responsibilities they hold, are committed to defining and actively participating in the proper functioning of the internal control and risk management system. The Italgas Group promotes the diffusion at all levels of a culture and standards characterised by awareness of the existence of controls and the assumption of a mentality oriented towards the conscious and voluntary exercise of controls; consequently, the management, in the first place, and all the personnel of the Italgas

<sup>2</sup> If the person reported is the Chairman of the Board of Directors, the same is replaced in the Qualified Reporting Committee by the Chairman of the Control, Risk and Related Party Transactions Committee (in subsidiaries, the role is held by the most senior Independent Director or the most senior Director).

<sup>3</sup> If the person reported is the Chairman of the Board of Statutory Auditors, the Chairman of the Board of Statutory Auditors shall be replaced in the Qualified Reporting Committee by the most senior member of the Board of Statutory Auditors other than the Chairman of the Board of Statutory Auditors.

<sup>4</sup> If the reported person is the Chairman of the Supervisory Body, the same is replaced in the Qualified Reporting Committee by the most senior member of the Supervisory Body other than the Chairman of the Supervisory Body.

Group, in any case, are required to contribute and participate in the company's internal control system and, with a positive attitude, to involve their employees in it<sup>5</sup>.

- **Whistleblowers:** reports may be made, in compliance with the procedures provided for by applicable legislation (including internal legislation including, in particular, this Compliance Standard), by Italgas Group Personnel, Italgas Group Stakeholders and, in general, by any third party who has an interest. Reports may also be made: (i) when the legal relationship with the Italgas Group has not yet begun, if the information was acquired during the selection process or in other pre-contractual phases; (ii) during the probationary period; (iii) after the termination of the legal relationship if the information on the violations was acquired during the course of the relationship.
- **Management of reports:** the management of reports is carried out in an accurate, impartial, objective and timely manner, documenting and tracing the entire process, which is based on the principles of trust, impartiality and protection towards the whistleblower and the other subjects referred to in the Whistleblowing Decree as better indicated below. All reports are handled with equal dignity and in compliance with the timelines prescribed by Legislative Decree no. 24 of 10 March 2023. All reports are assessed on a case-by-case and substantive basis, with a view to determining the most appropriate course of action to be taken, taking into account, by way of example, the following elements: (i) applicable internal policies and other regulatory instruments; (ii) the nature of the conduct reported (e.g., in terms of breaches of civil, administrative, tax or criminal law, or of internal regulatory instruments); (iii) any need to suspend or discontinue, in whole or in part, certain business activities; (iv) the risk to the identity of the Whistleblower, which may require more prompt intervention; (v) risks to the health and safety of employees; (vi) risks to persons or property (e.g., personal rights, property rights, etc.); (vii) the alleged imminence of the unlawful conduct; (viii) the severity of the sanctions applicable to the matters reported.<sup>6</sup>
- **Independence and professionalism of internal audit activities:** Italgas' Internal Audit Function carries out its activities ensuring the maintenance of the necessary conditions of independence and due professional objectivity, competence and diligence, established in the international standards for the professional practice of Internal Audit issued by the Institute of Internal Auditors (IIA), as well as in the Code of Ethics. Internal Audit reports to Italgas S.p.A. and carries out the activities for which it is responsible with reference to the Company and its subsidiaries with the majority of the voting rights that have conferred this activity on the basis of specific intra-group service contracts.
- **Guarantee of confidentiality:** the persons in charge of receiving and processing reports must guarantee the absolute confidentiality of the identity (and of any other information from which the identity can be deduced, even if only indirectly) of the reporting persons, of the reported person and of the persons in any case mentioned in the report, as well as of the content of the report. To this end, criteria and methods of communication shall be used to protect the integrity of the persons mentioned in the reports.
- **Prohibition of retaliation:** the Italgas Group guarantees that those who make the report are not subject to any form of retaliation, discrimination or any other harmful or otherwise unfair, threatened or actual, direct or indirect conduct, also with the aim of guaranteeing the reliability of the reports themselves, thus avoiding the instrumental use of anonymous ones. This form of protection also extends to the following subjects: (i) the so-called "facilitators", i.e. those who assist the whistleblower in the reporting process and who operate within the same working context as the whistleblower (including, for example, trade union representatives); (ii) persons who work in the same working context as the whistleblower and who are linked to the latter by a stable emotional or family bond within the fourth degree; (iii) the whistleblower's work colleagues, who work in the same work context as the whistleblower and who have a habitual and current relationship with the

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<sup>5</sup> Italgas Code of Ethics

<sup>6</sup> Always ensuring compliance with the deadlines provided for by the regulations for the management of reports, if the number of reports received is particularly high, these are treated by the channel manager according to an order of priority based on risk, which is assessed in terms of the probability of the validity of the report and the potential impact for the organization. This assessment is carried out on the basis of the same criteria used to evaluate the report. Regular communication with the whistleblower is also ensured throughout the process, including receipt, any updates on the status of the report and the final outcome.

latter; (iv) entities owned by the whistleblower or for which the whistleblower works, as well as entities operating in the same working environment as the whistleblower; (v) Witnesses. This guarantee is also made effective through the provision of disciplinary sanctions against those who violate the protection measures provided for the whistleblower and the above-mentioned subjects, as well as through the possibility of reporting retaliatory or discriminatory acts against them, to ANAC, which will inform the competent authority, and to consider the retaliatory or discriminatory dismissal null and void, the transfer, the change of duties of the reporting entity, as well as any other retaliatory or discriminatory measures taken against the addressees of such protection measures.

- **Disclosure of information relating to the report:** without prejudice to the guarantees of confidentiality referred to above, the communication of information relating to the report may take place, according to the process described below and in compliance with the relevant terms and procedures: (i) to the Whistleblowing Committee and the Qualified Reporting Committee, as well as (ii) to the corporate functions in charge of carrying out the relevant investigations, only in cases where their knowledge is essential for the understanding of the reported facts and/or for the conduct of the related checks.
- **Protection against "bad faith" reports:** Italgas and its Subsidiaries guarantee adequate protection from "bad faith" reports, censuring such conduct in line with the provisions of the Code of Ethics.
- **Risk assessment:** given the above, the manager of the reporting channel – also with a view to meeting the requirements of Standard 37002 – is required to assess, on a case-by-case basis, according to the risk assessment matrix set out in **Annex I**, the risks of harm to the Whistleblower and other interested parties.

### 3.3 Content of the reports and competent bodies

With the exception of those referred to in Article 1, paragraph 2, of the Whistleblowing Decree<sup>7</sup>, reports may concern information, including well-founded suspicions, acquired in the context of one's work context, of potential or actual violations (or conduct aimed at concealing violations):

- Legislative Decree no. 231/2001, Model 231 and/or the Code of Ethics<sup>8</sup> ("231 Reports");
- the Company's internal control system (such as, by way of example but not limited to, the violation of an internal regulatory instrument on the protection of personal data, which cannot generate the commission of an offence predicate for administrative liability *pursuant to* Legislative Decree no. 231/2001) as well as the other significant violations provided for the Whistleblowing Decree, including those of the national and European Union regulations referred to therein, not included in Reports 231 ("Internal Control and Unlawful Reports").

In particular, the reports are received by the Internal Audit Function as set out in paragraph 3.4 below and, due to their content, analysed as follows:

- 231 Reports as governed by paragraph 3.5 below;
- Internal Control and Unlawful Reports as governed by paragraph 3.6 below;

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<sup>7</sup> "2. The provisions of this decree shall not apply to:

a) disputes, claims or requests related to a personal interest of the reporting person or of the person who has filed a complaint with the judicial or accounting authority that relate exclusively to his or her individual employment or public employment relationships, or inherent to his or her employment or public employment relationships with hierarchically superior figures;

(b) reports of violations where they are already compulsorily regulated by the European Union or national acts indicated in Part II of the Annex to this Decree, or by the national acts implementing the European Union acts referred to in Part II of the Annex to Directive (EU) 2019/1937, even if not indicated in Part II of the Annex to this Decree;

(c) reports of breaches in the field of national security, as well as procurement relating to defence or national security aspects, unless those aspects fall within the relevant secondary legislation of the European Union."

<sup>8</sup> including the cases provided for under the Code of Ethics relating to incidents of harassment, violence, mobbing and any other form of discrimination.

- 231 Reports and Internal Control and Wrongdoing Reports concerning a member of the Board of Directors, the Board of Statutory Auditors or the Supervisory Body ("Qualified Reports") as governed by paragraph 3.7 below.

The Internal Audit Function must:

- send the whistleblower an acknowledgement of receipt of the report within 7 (seven) days from the date of receipt;
- provide the whistleblower with a response within 3 (three) months from the date of sending the aforementioned acknowledgment of receipt regarding the follow-up that, in a timely and diligent manner, is given or intended to be given to the report<sup>9</sup>.

Anyone who<sup>10</sup> receives a report that has passed outside the channels provided for shall transmit the original to the Internal Audit Function, no later than 7 (seven) days from receipt, using the channels referred to in Annex 2 in order to guarantee the confidentiality referred to in paragraph 3.2 and the effectiveness of the investigations.

Any documentation on the facts reported that may be received in relation to the report must also be sent to the Internal Audit Function for the assessment of competence and always guaranteeing the utmost confidentiality of the above data.

In the case of reports that refer to a person who, pursuant to this Compliance Standard, is responsible for receiving and/or managing them, in whole or in part, such reported person must refrain from carrying out any activity related to the report, such as analysis, investigations and evaluation of the investigation, or must be excluded from them by the other persons appointed to receive and/or manage them.

In particular, where the reported party is the Internal Audit Function or one of its members, the latter shall be replaced, solely for the purposes of handling the specific report, by the Supervisory Body (Organismo di Vigilanza), which shall also acknowledge receipt of the report to the Whistleblower within seven (7) days from the date of receipt and provide feedback to the Whistleblower within three (3) months from the date of such acknowledgement regarding the follow-up given or intended to be given to the report.

An equivalent provision shall apply in cases where the Internal Audit Function is unable to perform its duties for a prolonged period (e.g., in the event of extended absence or illness of its members).

### 3.4 Reporting Channels

In order to facilitate the receipt of reports, each company of the Italgas Group prepares the reporting channels, indicated in Annex 2, available on the encrypted IT platform that allows for the submission of reports also on an anonymous basis, in both written and oral form. The IT platform provides separate and independent sections for each company of the Italgas Group in order to ensure maximum independence and segregation of dedicated channels. The preparation, maintenance and management of the aforementioned reporting channels is guaranteed by the Internal Audit Department, making use of the competent corporate functions and/or external outsourcers, without prejudice to any differentiated access and consultation rights attributed only to the persons in charge of managing the reports.

Each report is analysed in accordance with the provisions of this Compliance Standard.

In the case of reports received orally through the encrypted computer channel, the message may be recorded on a device suitable for listening or transcribed in full only with the express consent of the whistleblower. In the case of a report made orally, at the request of the whistleblower, by means of a

<sup>9</sup> Pursuant to Article 2, paragraph 2, letter n) of the Whistleblowing Decree, the term "follow-up" means "the action taken by the person entrusted with the management of the reporting channel to assess the existence of the reported facts, the outcome of the investigations and any measures taken". Pursuant to art. 6, paragraph 1, no. 12) of Directive (EU) 2019/1937 implemented by the Whistleblowing Decree are examples of "follow-up" actions such as "an internal investigation, investigations, criminal prosecution, an action for the recovery of funds or the dismissal of the procedure".

<sup>10</sup> Italgas Group personnel, Supervisory Bodies, Independent Auditors and any other Business Partner.

direct meeting, it shall, subject to the express consent of the whistleblower, be documented by recording on a device suitable for storage and listening or by means of a report. In the case of transcription or verbalization, the whistleblower is required to verify, rectify or confirm the content of the transcript or report.

In the event of a report concerning facts that are not relevant for the purposes of Legislative Decree no. 24 of 10 March 2023 or do not fall within the scope defined for the purposes of Standard 37002, the Internal Audit Function will refer the same to the competent functions required to analyse it<sup>11</sup>.

### 3.5 Reports 231

In accordance with the provisions of Model 231, as well as paragraph 3.3 of this Compliance Standard, the body competent to analyze the 231 Reports is the Supervisory Body of the Company to which the 231 Report refers ("SB").

For each 231 Report, the SB evaluates the information received and, where necessary, also with the help of the Technical Secretariat, contacts the whistleblower for further information.

The SB also assesses the opportunity to carry out any audits, making use of the Internal Audit Function and/or the help of professionals external to the Company at its discretion, in accordance with the provisions of Model 231.

In particular, the Supervisory Body, upon receipt of the 231 Report:

- a) provides, with the help of the Technical Secretariat, for the opening of the "231 Reporting Files";
- b) analyses the reports and discloses: (i) those that are clearly unfounded or "in bad faith", <sup>12</sup>as well as (ii) all those containing facts that have already been the subject of specific investigation activities in the past if the preliminary checks carried out do not reveal new information such as to make further verification activities necessary.

If Reporting 231 requires analysis or in-depth analysis, the Supervisory Body shall:

- a) transmits, if necessary, the file to the Internal Audit Function, which will act in accordance with paragraphs 3.6 et seq. of this Compliance Standard;
- b) carries out checks and in-depth investigations, also through the assignment of professional assignments to third parties, in accordance with the provisions of Model 231;
- c) as far as necessary, maintains dialogue with the whistleblower and may request any additions to the subject of the report;
- d) involves, and always guaranteeing the confidentiality referred to in paragraph 3.2, the company structures involved in the report for the retrieval of documents, information and other material or statements deemed useful for verifying the fact being reported;
- e) communicate the relevant recommendations to the departments concerned;
- f) transmits the results of its checks, accompanied by its observations, to the Whistleblowing Committee so that it can in turn involve, for the determinations of their respective competence: (i) the Human resources Function (for example, for the imposition of any disciplinary measures against the subjects involved); (ii) the Legal Department;
- g) reports the results of the audits in its half-yearly report to the company's top management, in accordance with the provisions of Model 231.

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<sup>11</sup> By way of example and not limited to, reference is made to reports concerning issues relating to the distribution and metering service (governed by a different and specific internal regulatory instrument, ITG-IOP-324 "Management of complaints, requests for commercial information, Conciliation and Mediation").

<sup>12</sup> Without prejudice, for the latter, to the actions provided for in paragraph 3.9 "Disciplinary measures" below.

In cases where the report concerns corruption, the Supervisory Body also informs the Legal Compliance and Anti-Corruption Function of the opening of the file and the carrying out of the checks .

In the case of reports concerning tax fraud, the Supervisory Body promptly informs the Tax Compliance Department, as expressly provided for by the Compliance Standard Management of Interpretative Risk and Risk of Tax Fraud, to which reference should be made for further details.

### **3.6 Reporting of the Internal Control System and Offences**

#### **3.6.1 Investigation**

In accordance with the provisions of paragraph 3.3 of this Compliance Standard, the Whistleblowing Committee is responsible for analysing Internal Control and Unlawful Reports.

The Whistleblowing Committee, through the Internal Audit Department, ensures that the necessary checks are carried out on the facts reported through one or more of the following activities, ensuring that these phases are carried out in the shortest possible time and in compliance with the completeness and accuracy of the investigation activities:

1. Preflight;
2. Assessment;
3. Audit;
4. Corrective action monitoring.

#### **3.6.2 Preflight**

In relation to Internal Control and Wrongdoing Reports, the Internal Audit Function:

- a) transmits the Internal Control and Offences Reports to the Whistleblowing Committee using suitable tools and methods in order to guarantee the confidentiality referred to in paragraph 3.2.

Upon receipt of the Internal Control and Wrongdoing Report, the Whistleblowing Committee:

- a) analyses the reports and discloses: (i) those that are clearly unfounded or "in bad faith", <sup>13</sup>as well as (ii) all those containing facts that have already been the subject of specific investigation activities in the past if the preliminary checks carried out do not reveal new information such as to require further verification activities;
- b) carries out, where necessary, in-depth studies directly at the company structures concerned and/or the people involved;
- c) identifies Internal Control and Unlawful Reports for which, with the verification tools available, the initiation of an investigation (i) is deemed suitable to provide evidence on the facts reported ("verifiable reports"), or (ii) does not allow useful feedback to be obtained ("unverifiable reports");
- d) sends "unverifiable reports" to the relevant functions together with, where appropriate, recommendations on possible actions to be taken.

In relation to "verifiable reports", the Whistleblowing Committee notifies the Internal Audit Department, which:

- a) promotes the most appropriate checks, and, where necessary, by requesting further information or clarifications from the Whistleblower, also involving other company functions within their respective competences, in order to make the necessary assessments and propose, where deemed appropriate, the archiving to the Whistleblowing Committee;
- b) in cases where the report concerns facts of corruption not included in the 231 Reports (e.g. cases of purely internal relevance or trivial cases which, although not constituting crimes, are relevant for

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<sup>13</sup> Without prejudice, for the latter, to the actions provided for in paragraph 3.9 "Disciplinary measures" below.

the violation of internal procedures), the competent body also informs the Legal Compliance and Anti-Corruption Function of the opening of the file and the carrying out of the checks ;

- c) in the case of reports concerning tax fraud not included in the 231 Reports (e.g. the commission of tax offences that do not include the offences referred to in Legislative Decree 231/2001), it promptly informs the Tax Compliance Department, as expressly provided for by the Compliance Standard Management of the interpretative risk and the risk of tax fraud to which reference should be made for further details;
- d) feeds the "Report Management, Monitoring and Reporting System" with the information contained in the "Report Files".

Investigations into reported facts on which investigations are being carried out by Public Authorities, as well as the transmission of audit reports to the Judicial Authorities, are subject to prior assessment by the Head of the Legal Department.

### 3.6.3 Assessment

The objective of the investigation is to carry out targeted checks on "verifiable reports" that make it possible to identify, analyze and evaluate any elements confirming the validity of the reported facts.

The Internal Audit Function ensures that the necessary checks are carried out: directly, at the company structures concerned, or through personnel of an appropriate hierarchical level who may be identified by the top management of Italgas and the Subsidiaries within the functions concerned, and acquires the information necessary for the assessments.

To the extent necessary, the Internal Audit Function maintains dialogue with the whistleblower and may request any additions to the subject of the report.

In this phase, the Head of the Internal Audit Function assesses the possible activation of an audit intervention (see paragraph 3.6.4) and informs the corporate control bodies, in accordance with the provisions of the "*Guidelines on the Internal Audit activities of the Italgas Group*".

At the end of the investigations, the Internal Audit Function prepares the closure proposal for the Whistleblowing Committee, which may:

- approve the inclusion in the "Reports Report";<sup>14</sup>
- request further investigations/in-depth analysis.

Once the positive opinion of the Reporting Committee has been obtained on the archiving proposals, the Internal Audit Function inserts them in the "Reports Report".

### 3.6.4 Audit

The objective of the audit activities on the reports is to proceed with specific investigations, analyses and assessments regarding the validity of the facts reported, as well as to formulate any recommendations regarding the adoption of the necessary corrective actions on the areas/business processes affected by the report, against which the managers draw up a specific action plan.

The audit activities carried out on reports<sup>15</sup> are carried out by the Internal Audit Function with priority over the other audits provided for in the Annual Plan, taking into account the principles and methods of carrying out governed by the regulatory framework of reference on Internal Audit activities<sup>16</sup>.

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<sup>14</sup> The flows relating to the "Reports Report" are described in detail in paragraph 3.8 of this regulation.

<sup>15</sup> The Internal Audit Function initiates the verification of the content of the reports by means of an audit intervention by proceeding preliminarily to verify whether an audit is planned/in progress on the activity affected by the report i) if not, initiates a spot audit or, if compatible with the timing, includes the audit in the following year's plan; (ii) if so, assess whether it is possible to include the analysis of the content of the reports in the audit plan, taking into account the inference of the allegations contained in the reports with the scope of the audit in the plan and the number/scope of the reports to be examined.

<sup>16</sup> "*Guidelines on the Internal Audit activities of the Italgas Group*".

These audits are assessed by the Head of the Internal Audit Function and distributed in compliance with the provisions of the aforementioned regulatory framework.

Following the examination of the audit reports issued following reports by the competent corporate bodies, the Internal Audit Function integrates the file with the relevant results and sends it to the Whistleblowing Committee and, in the case of 231 Reports, to the competent Supervisory Body for archiving information.

### 3.6.5 Corrective action monitoring

If the assessment and/or audit phases reveal corrective actions on the internal control system<sup>17</sup>, it is the responsibility of the management of the areas/processes to be audited to draw up a corrective action plan for the removal of the critical issues detected. The Internal Audit Function, in coordination with the Legal Compliance and Anti-Corruption Departments, monitors its implementation.

For the purposes of the gender equality management system, it is specified that the D&I and Wellbeing Function, through quarterly requests to the relevant corporate functions, monitors the status of reports received via the whistleblowing channel, as well as the status of any judicial proceedings that may have been initiated, with respect to the matters covered by UNI/PdR 125:2022.

Any deviations from the requirements set out in UNI/PdR 125:2022 (including, by way of example, KPIs not in alignment, misalignments with the strategic plan, internal reports, complaints, or incidents relating to gender equality issues or relevant policies) are taken in charge by the D&I and Wellbeing Function, which assesses whether to initiate an internal non-conformity, notifies the Steering Committee accordingly, and subsequently provides evidence of the remedial and corrective actions implemented

## 3.7 Qualified Reports

In relation to paragraph 3.3 of this Compliance Standard:

- the Internal Audit Function transmits the Qualified Reports to the Secretary of the Board of Directors and, in agreement with the latter, informs the Qualified Reports Committee;
- the person competent to carry out the preliminary activities relating to the Qualified Reports is ("**Person in charge of the Qualified Reports Investigation**"):
  - a) if the person reported is a member of the Board of Directors other than the Chairman of the Board of Directors and the Chief Executive Officer, the Head of the Qualified Reporting Investigation is the Chief Executive Officer, in his capacity as Director in charge of the Internal Control and Risk Management System<sup>18</sup>;
  - b) if the person reported is the Chief Executive Officer, the Head of the Qualified Reports Investigation is the Chairman of the Control, Risk and Related Party Transactions Committee<sup>19</sup>;
  - c) if the person reported is the Chairman of the Board of Directors, the Chief Executive Officer is the Head of the Qualified Reports Investigation;
  - d) if the person reported is a member of the Board of Statutory Auditors other than the Chairman of the Board of Statutory Auditors, the person in charge of the Qualified Reports Investigation is the other member of the Board of Statutory Auditors<sup>20</sup>;

<sup>17</sup> It should be noted that the corrective actions that emerge as a result of reports may concern, in addition to the improvement of the internal control system, managerial/disciplinary actions towards employees and/or management actions towards third parties.

<sup>18</sup> For Subsidiaries with a sole director, the investigation of the report will be carried out by the Supervisory Body.

<sup>19</sup> For Subsidiaries, the investigation of the report will be carried out by the most senior independent Director or by the most senior Director.

<sup>20</sup> It should be noted that the expression "other member" means a member of the Board of Statutory Auditors other than the one indicated and different from the Chairman of the Board of Statutory Auditors. For Subsidiaries with a sole director in which only one auditor has been appointed, the investigation of the report will be carried out by the sole director.

- e) if the person reported is the Chairman of the Board of Statutory Auditors, the person in charge of the Qualified Reports Investigation is the most senior member of the Board of Statutory Auditors;
- f) if the person reported is a member of the Supervisory Body other than the Chairman of the Supervisory Body, the person in charge of the Qualified Reports Investigation is the other member of the Supervisory Body<sup>21</sup>;
- g) if the person reported is the Chairman of the Supervisory Body, the person in charge of the Qualified Reports Investigation is the most senior member of the Supervisory Body.

For each Qualified Report, the Head of the Qualified Reports Investigation, with the support of the Secretary of the Board of Directors and the Internal Audit Function, evaluates the information received and, where necessary, contacts the whistleblower for further investigation.

In particular, the Head of the Qualified Whistleblowing Investigation, through the Secretary of the Board of Directors and the Internal Audit Function:

- a) provides for the opening of the "Qualified Reports Files";
- b) communicates the receipt of each Qualified Report to the Qualified Reports Committee through suitable tools and methods in order to guarantee the confidentiality referred to in par. Section 3.2.
- c) analyses the reports and, after consulting the Supervisory Body with regard to the 231 Reports, where deemed necessary, proposes that the Qualified Reports Committee be archived so that, if deemed necessary, it can dispose of them: (i) those that are manifestly unfounded or "in bad faith", 22as well as (ii) all those containing facts that have already been the subject of specific preliminary investigation activities in the past if the preliminary checks carried out do not reveal new information such as to make further information necessary verification activities.

If the Qualified Reporting requires the performance of analyses or in-depth investigations, the Head of the Qualified Reports Investigation, with the support of the Secretary of the Board of Directors and the Internal Audit Function, after informing the Qualified Reporting Committee and the Supervisory Body with regard to the 231 Reports, always guaranteeing the confidentiality referred to in paragraph 3.2.:

- a) involves the company structures involved in the report for the retrieval of documents, information and other material or statements deemed useful for verifying the fact being reported;
- b) at the end of the above-mentioned activities, it draws up an ad hoc report and sends it to the Qualified Reports Committee and to the Supervisory Body with regard to 231 Reports.

The Qualified Reporting Committee<sup>23</sup> carries out the appropriate assessments with regard to the above and transmits its considerations and the results of its analysis activities: (i) to the functions and/or bodies responsible for taking any measures, also in accordance with the provisions of Model 231; (ii) to the Supervisory Body, with the sole exception of Qualified Reports concerning a member of the Supervisory Body itself.

The Secretary of the Board of Directors and the Internal Audit Function inform the Legal Compliance and Anti-Corruption Function of the results of the procedure described above where they relate to Qualified Reports concerning any facts that may constitute corruption.

### 3.8 Reporting

<sup>21</sup> It should be noted that the expression "other member" means a member of the Supervisory Body other than the one indicated and different from the Chairman of the Supervisory Body. For Subsidiaries with a single-member Supervisory Body, the investigation of the report will be carried out by the sole or delegated director.

<sup>22</sup> Without prejudice, for the latter, to the actions provided for in paragraph 3.9 "Disciplinary measures" below.

<sup>23</sup> For Subsidiaries with a sole director, the functions of the Qualified Reporting Committee are carried out by the sole auditor if the report concerns the sole director, by the single-member Supervisory Body if the report concerns the sole auditor, and by the sole auditor if the report concerns the single-member Supervisory Body.

The Internal Audit Function ensures the preparation of a report on the reports received ("Reports Report") for each company for which it manages the reporting channel and in a manner suitable in order to guarantee the confidentiality referred to in paragraph 3.2.

Each Whistleblowing Report contains:

- the "open" report files in the reference half-year,
- those "proposed for archiving" relating to reports received in the same half-year and/or deriving from previous periods;
- an indication of: (i) the nature of the reported offences (e.g. anti-corruption, antitrust, etc.); (ii) reports as a result of which disciplinary sanctions were subsequently issued.

The Reports Report relating to Italgas is sent to:

- Chairman;
- CEO;
- Board of Statutory Auditors;
- Control, Risk and Related Party Transactions Committee;
- Supervisory Body (limited to 231 Reports).

The Whistleblowing Report relating to each Subsidiary for which the outsourced whistleblowing management service is carried out is sent to the following bodies<sup>24</sup>:

- Chief Executive Officer or Sole Director;
- control body;
- Supervisory Body (limited to 231 Reports).

Specific and anonymous reports are prepared, limited to the topics falling within the competence of the Tax Risk Management Function, the Legal Compliance and Anti-Corruption Function and the Manager in charge of preparing financial reports, and sent to the heads of the relevant functions, for the fulfilment of their respective responsibilities.

It will be the responsibility of the Internal Audit Function to report to the Legal Compliance and Anti-Corruption Function any opportunities for improvement of the Whistleblower Management System that may arise from its activity as manager of the whistleblower channel or from any feedback received from whistleblowers with respect to the degree of satisfaction with the methods of managing the report.

### **3.9 External reports**

Pursuant to art. 6 of Legislative Decree no. 24 of 10 March 2023 (of which this paragraph reproduces the essential contents), the Whistleblower may make external reports through the channel activated by ANAC in the manner described on its website ("External Report") if one or more of the following conditions are met:

- the Whistleblower believes that the internal reporting channel activated by the Company does not comply with the provisions of Article 4 of Legislative Decree No. 24 of 10 March 2023;
- the Whistleblower has already made an internal report and has not been followed up;
- the Whistleblower has reasonable grounds to believe that, if he or she made an internal report, it would not be followed up effectively or that the internal report could lead to the risk of retaliation;

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<sup>24</sup> This information is provided as a contribution to the control and supervisory tasks of these bodies. The audits carried out by Italgas' Internal Audit do not change the prerogatives and autonomy of the control and supervisory bodies of the company concerned in accordance with company and legal regulations.

- the Whistleblower has reasonable grounds to believe that the facts that are the subject of the report may constitute an imminent or obvious danger to the public interest.

### 3.10 Disciplinary measures

Italgas will make every reasonable effort to interrupt and sanction any conduct contrary to this Compliance Standard.

In the event that, as a result of the investigation, the following emerge:

- objective elements proving "bad faith" on the part of the person who made the report, the Whistleblowing Committee, on the proposal of the Human Resources Department, decides on any actions to be taken, monitors their implementation and ensures that the reported person and/or Company is promptly informed;
- alleged unlawful or irregular conduct by one or more employees of the Company, the SB or, as the case may be, the Internal Audit Function forwards the results of the audits to the Whistleblowing Committee so that it can in turn involve the Human Resources Function for the subsequent activities under its responsibility, including:
  - the investigation of the file by collecting data and information from the profile of the employees involved in the functions/Company and verifying with them any damage caused to the Company;
  - the examination of possible violations of the law and/or of the contract and/or of internal rules (including the Code of Ethics and Model 231), with the support, as far as it is competent, of the relevant Legal Department.

In this regard, it should be noted that the following conduct may also be subject to disciplinary action:

- the performance of retaliatory or discriminatory acts, direct or indirect, for reasons related, directly or indirectly, to the reports against the whistleblower and the other recipients of the protection measures provided for by the Whistleblowing Decree, namely: (i) the "facilitators", (ii) the persons who work in the same working context as the whistleblower and who are linked to the latter by a stable emotional or family bond within the fourth degree; (iii) the whistleblower's work colleagues who have a habitual and current relationship with the latter; (iv) entities owned by the whistleblower or for which the whistleblower works, as well as entities operating in the same working environment as the whistleblower;
- any conduct likely to hinder the submission of the report;
- the violation of the guarantees of confidentiality referred to in paragraph 3.2;
- failure to carry out the verification and analysis of the reports received.

In the event that the alleged unlawful conduct found is not deemed liable to disciplinary measures, the Human Resources Department prepares a proposal to dismiss the case and notifies the Whistleblowing Committee.

In the event that the alleged unlawful conduct found is deemed liable to disciplinary measures, the Human Resources Department assesses the seriousness of the conduct and formulates a proposal for appropriate organizational/managerial actions. The proposal highlights the damage caused to the Company or the estimate thereof.

The Human Resources Department initiates disciplinary actions, where the conditions are met.

In the event that the actions taken imply or cause the termination of the employee's employment relationship, the Legal Department evaluates the initiatives against the competent Judicial Authorities and the legal actions, respectively to be carried out to protect the Company.

### 3.11 Data Controller and Data Processor for Privacy Purposes

The personal data of the reporting parties and any third parties involved, collected in execution of this Compliance Standard, in accordance with the information on the processing of personal data attached below (Annex 3), are processed in compliance with the regulations provided for by the GDPR, Legislative Decree no. 196/2003 and subsequent amendments. and ii., as well as any other legislative decree, national legislative or regulatory act on the protection of personal data, any and all other measures adopted by the Guarantor for the Protection of Personal Data.

The Data Controller of personal data relating to reports, pursuant to art. 4, paragraph 1, no. 7 of the GDPR, is Italgas S.p.A. or each company of the Italgas Group in relation to the ownership of the relationships to which the data refer.

The updated list of any Data Processors is available at the Data Controller's headquarters. The Data Processor carries out the processing of data in compliance with current legislation and on the basis of the instructions given by the Data Controller.

The Data Controller must immediately and, in any case, without delay, transmit the reports received to the Internal Audit Department, in accordance with the forms and methods established by this Compliance Standard.

## 4. ANNEX LIST

ANNEX		Upgrade manager
1	Risk assessment matrix of damages to the whistleblower and other interested parties	Internal Audit Function
2	Reporting channels	Internal Audit Function
3	Information on the processing of personal data	Legal Compliance and Anti-corruption Function